RECORDATION NO. 2/4/10 PRES

ALVORD AND ALVORD ATTORNEYS AT LAW 1050 SEVENTEENTH STREET, N.W. SUITE 301 WASHINGTON, D.C.

20036

(202) 393-2266 FAX (202) 393-2156 E-MAIL alvordlaw@aol.com

SURFACE TRANSPORTATION BOARD

OF COUNSEL URBAN A LESTER

April 3, 2008

ELIAS C. ALVORD (1942)

ELLSWORTH C. ALVORD (1964)

Anne K. Quinlan, Esquire **Acting Secretary** Surface Transportation Board 395 E Street, S.W. Washington, D.C. 20423-0001

Dear Ms. Quinlan:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Assignment of Lease Agreement, dated as of March 25, 2008, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Lease being filed with the Board under Recordation Number 27446.

The names and addresses of the parties to the enclosed document are:

Assignor:

The Andersons, Inc. 480 W. Dussel Drive Maumee, OH 43537

Assignee:

Wells Fargo Equipment Finance, Inc.

733 Marquette Avenue Minneapolis, MN 55479 Anne K. Quinlan, Esquire April 3, 2008 Page 2

A description of the railroad equipment covered by the enclosed document is:

7 tank cars: UCFX 30001 - UCFX 30008 (excluding UCFX 30006); AND 27 covered hopper railcars within the series UCFX 57240 - UCFX 57302 as more particularly set forth in the attachment to the document.

A short summary of the document to appear in the index is:

Memorandum of Assignment of Lease Agreement.

Also enclosed is a check in the amount of \$35.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

Robert W. Alvord

RWA/sem Enclosures

RECORDATION NO. 27446 FILED

APR 0 3 '08

-9 00 AM

SURFACE TRANSPORTATION BOARD

MEMORANDUM OF ASSIGNMENT OF LEASE AGREEMENT

This MEMORANDUM OF ASSIGNMENT OF LEASE AGREEMENT ("Assignment") is made and entered effective as of March 25, 2008, by and between The Andersons, Inc. ("Assignor") and Wells Fargo Equipment Finance, Inc. ("Assignee").

WHEREAS, Assignor is Lessor by assignment of U. C. Trust No. 18 Lease dated as of April 1, 1979 between The Connecticut Bank and Trust Company, as Trustee and Union Carbide Corporation. ("Lessee") and Second Lease Extension Agreement to Lease Supplement No. 3 dated September 25, 2006 between Lessee and Lessor ("Old Lease") and has entered into Third Lease Extension Agreement to Lease Supplement No. 3 Deal R01219 dated March 6, 2008 with Lessee ("New Lease") both of which have been recorded with the Surface Transportation Board pursuant to 49 U.S.C.§11301 simultaneously with this Memorandum of Assignment and assigned recordation number 27446.

NOW, THERFORE, in consideration of the sum of Ten Dollars (\$10.00) in hand paid, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Assignor hereby assigns to Assignee all right, title and interest of Assignor in, to and under the Lease; and Assignee accepts such assignment.

This Assignment may be executed in any number of counterparts, each executed counterpart constituting an original but altogether only one and the same assignment.

[Signature Pages to Follow]

IN WITNESS WHEREOF, the parties have executed or caused this Assignment to be executed as of the day and year first written above.

ASSIGNOR:

THE ANDERSONS, INC.

Nicholas C. Conrad **Assistant Treasurer**

STATE OF OHIO **COUNTY OF LUCAS**

Before me, a Notary Public, in and for said county and state, personally appeared Nicholas C. Conrad, Assistant Treasurer of The Andersons, Inc., and he being thereunto duly authorized, did sign the foregoing instrument in behalf of said corporation and by authority of its board of directors and that the same is the free act and deed of said officer and of said corporation.

In Testimony Whereof, I have hereunto set my hand and official seal at Maumee, Ohio, this

day of March, 2008.

Notary Public / My commission expires 02/01/2010

JUDY A. BALDWIN Notary Public, State of Ohio Commission Expires 02

Memorandum of Assignment Signature Page

	ASSIGNEE: WELLS FARGO EQUIPMENT FINANCE, INC.
	Name: Suguelines Barrage Title:
	Name: Suguelines Barrage
	Title:
STATE OF MINAUSTA)	•
COUNTY OF Hennegin	
	and for said county and state, personally appeared of Weils Fargo Equipment Finance, Inc. a Minnesota
corporation, who acknowledged that he being t	thereunto duly authorized, did sign the foregoing instrument f its Board of Directors on behalf of the corporation and that
in Testimony Whereof, i have this ≥ nd da	hereunto set my hand and official seal at y of April, 2008.
	Mind an Man
	Notary Public My Commission Expires: //3///3
	My Commission Expires: 1/5///3



EQUIPMENTUnion Carbide

A. Covered Hopper Cars

Twenty seven (27) 100-Ton CF5701 Center Flow Covered Hopper Cars, marked as follows:

UCFX 057240	UCFX 057278	UCFX 057282
UCFX 057241	UCFX 057281	UCFX 057285
UCFX 057243	UCFX 057284	UCFX 057286
UCFX 057249	UCFX 057299	UCFX 057287
UCFX 057256	UCFX 057242	UCFX 057289
UCFX 057261	UCFX 057245	UCFX 057290
UCFX 057263	UCFX 057246	UCFX 057293
UCFX 057272	UCFX 057260	UCFX 057294
UCFX 057276	UCFX 057266	UCFX 057302

B. Remaining Tank Cars

Seven (7) 100-Ton Roller Bearing DOT 111A100W1 30,900 Gallon N/C, N/I Tank Cars, marked as follows:

UCFX 030001	LUCFX 030004	UCFX 030008
UCFX 030002	UCFX 030005	0017100000
UCFX 030003	UCFX 030007	

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UCFX 057263	UCFX 057246	UCFX 057293
UCFX 057272	UCFX 057260	UCFX 057294
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B. Remaining Tank Cars

Seven (7) 100-Ton Roller Bearing DOT 111A100W1 30,900 Gallon N/C, N/I Tank Cars, marked as follows:

UCFX 030001	UCFX 030004	UCFX 030008
UCFX 030002	UCFX 030005	
UCFX 030003	UCFX 030007	

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: 4/3/08

Robert W. Alvord